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Attorneys and Counselors at Law 999 Peachtree Street, NE / 14th Floor / Atlanta, Georgia 30309-3964 Tel: 404.817.6000 Fax: 404.817.6050 www.nelsonmullins.com Kyle M. Globerman Registered Patent Attorney 404.817.6204 Fax: 803.255.9831

kyle.globerman@nelsonmullins.com

February 2, 2005

Mail Stop Issue Fee Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

RE:

U.S. Patent Application for Hsien-Chung Tuan Mu

Entitled: "Reversible Ratcheting Tool

Serial No.: 10/644,942 Filed: August 19, 2003 Our Ref: 17745/09017

Dear Sir:

The following are transmitted herewith:

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Please charge any deficiency or credit any overpayment required by this action to our deposit account no. 50-1196, for which purpose an extra copy of this transmittal letter is attached.

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